

General Information Letter: Picking up and delivering goods in the taxpayer's own trucks is not an activity protected under Public Law 82-272.

February 28, 2001

Dear:

This is in response to your letter dated February 22, 2001, to Director Glen Bower, which was forwarded to me for response. The nature of your request and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 86 Ill. Adm. Code 1200.120(b) and (c), which may be found on the Department's web site at www.revenue.state.il.us.

In your letter you have stated the following:

Please advise us of any Illinois income tax nexus standards that apply to non-resident truckers picking up or delivering shipments between Illinois and Canada. Such carriers do not have a physical location (terminal) in Illinois.

Response

Unless the activities are de minimis, picking up or delivering shipments in Illinois is sufficient to establish nexus with the State. For guidance, see proposed regulation 86 Ill. Adm. Code Section 100.9720(c)(2)(D) and (4)(S), which is available on the Department's Web site.

As stated above, this is a general information letter which does not constitute a statement of policy that applies, interprets or prescribes the tax laws, and it is not binding on the Department. If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b). If you have any further questions, you may contact me at (217) 782-7055.

Sincerely,

Paul S. Caselton
Deputy General Counsel -- Income Tax